

State of Arizona
House of Representatives
Forty-fifth Legislature
Second Regular Session
2002

CHAPTER 278

HOUSE BILL 2596

AN ACT

AMENDING SECTION 42-16002, ARIZONA REVISED STATUTES; RELATING TO PROPERTY TAX APPEALS.

(TEXT OF BILL BEGINS ON NEXT PAGE)



1 Be it enacted by the Legislature of the State of Arizona:

2 Section 1. Section 42-16002, Arizona Revised Statutes, is amended to
3 read:

4 42-16002. Changes and corrections in tax roll to reflect
5 determinations on appeal

6 A. The county assessor or county treasurer, whichever is appropriate,
7 shall make the necessary changes in the tax roll and records to reflect the
8 determinations on appeal under this chapter.

9 B. In the year subsequent to an appeal, the valuation or
10 classification of property is the valuation or classification that was
11 determined in the preceding year at the highest level of appeal unless the
12 ~~assessor reviews the current facts that apply to a revaluation or change in~~
13 ~~the classification and determines that an adjustment in the valuation or~~
14 ~~change in the classification is appropriate~~ THERE IS NEW CONSTRUCTION, A
15 STRUCTURAL CHANGE OR A CHANGE OF USE ON THE PROPERTY.

16 C. This section does not limit the right of a property owner to appeal
17 the valuation or classification of the property.

APPROVED BY THE GOVERNOR MAY 21, 2002.

FILED IN THE OFFICE OF THE SECRETARY OF STATE MAY 22, 2002.

Passed the House April 2, 2002,

by the following vote: 55 Ayes,

0 Nays, 5 Not Voting

[Signature]
Speaker of the House

Norman L. Moore
Chief Clerk of the House

Passed the Senate May 6, 2002,

by the following vote: 27 Ayes,

0 Nays, 3 Not Voting

[Signature]
President of the Senate

Charmian Billington
Secretary of the Senate

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF GOVERNOR

This Bill was received by the Governor this

_____ day of _____, 20____,

at _____ o'clock _____ M.

Secretary to the Governor

Approved this _____ day of

_____, 20____,

at _____ o'clock _____ M.

Governor of Arizona

H.B. 2596

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF SECRETARY OF STATE

This Bill was received by the Secretary of State

this _____ day of _____, 20____,

at _____ o'clock _____ M.

Secretary of State

HOUSE CONCURS IN SENATE
AMENDMENTS AND FINAL PASSAGE

May 16, 2002,

by the following vote: 58 Ayes,

0 Nays, 2 Not Voting

[Signature]
Speaker of the House

Norman L. Byrne
Chief Clerk of the House

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF GOVERNOR

This Bill was received by the Governor this

16 day of May, 2002

at 3:00 o'clock P M.

[Signature]
Secretary to the Governor

Approved this 21st day of

May, 2002,

at 10:09 o'clock A M.

[Signature]
Governor of Arizona

H.B. 2596

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF SECRETARY OF STATE

This Bill was received by the Secretary of State

this 22 day of May, 2002,

at 12:13 o'clock P M.

[Signature]
Secretary of State